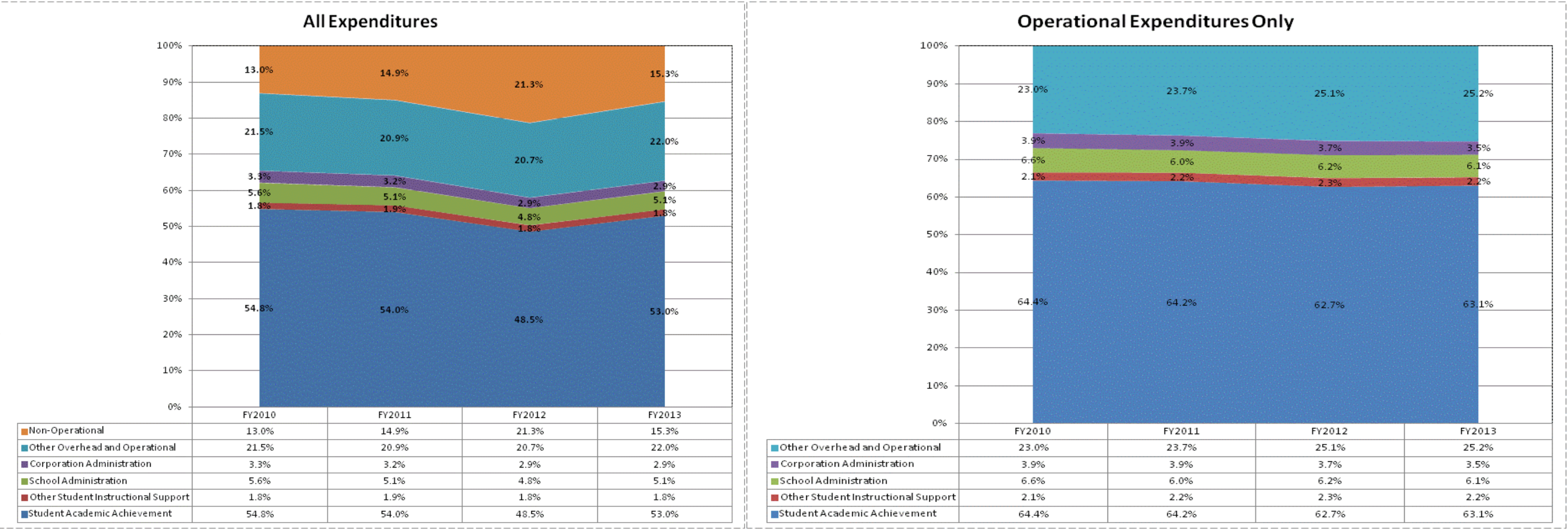


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Scott County School District 2 (7255)

Scott County School District 2 (7255)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$13,298,811	52.8%	\$14,954,864	54.2%	\$14,405,424	48.5%	\$14,138,921	53.0%
Student Instructional Support	\$1,633,331	6.5%	\$2,045,604	7.4%	\$1,946,158	6.6%	\$1,836,406	6.9%
Overhead and Operational	\$5,965,794	23.7%	\$6,614,557	24.0%	\$7,007,168	23.6%	\$6,630,784	24.8%
Nonoperational	\$4,273,463	17.0%	\$3,991,030	14.5%	\$6,323,014	21.3%	\$4,093,832	15.3%
Grand Total	\$25,171,398		\$27,606,056		\$29,681,763		\$26,699,944	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.3%	61.6%	55.1%	59.8%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data    July 2012 - June 2013**  
**Scott County School District 2 (7255)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$43,477	\$23,721	\$292,505	\$528,912	> 500%	> 500%	81%
11100 Regular Programs; Elementary	\$3,914,545	\$5,527,680	\$5,022,435	\$4,647,656	19%	-16%	-7%
11200 Regular Programs; Middle/Junior High	\$1,502,266	\$2,095,513	\$2,340,941	\$2,273,498	51%	8%	-3%
11300 Regular Programs; High School	\$1,929,507	\$2,988,428	\$2,780,076	\$2,662,737	38%	-11%	-4%
11350 Regular Programs; High School; Academic Honors Diploma	\$44,968	\$36,475	\$44,750	\$51,137	14%	40%	14%
11420 Vocational Education; Agriculture B	\$76,493	\$146,600	\$79,532	\$65,009	-15%	-56%	-18%
11450 Vocational Education; Consumer and Homemaking	\$86,382	\$127,252	\$149,825	\$145,005	68%	14%	-3%
11470 Vocational Education; Business Education	\$95,675	\$279,930	\$171,853	\$127,758	34%	-54%	-26%
11630 Regular Programs; Alternative Education Programs; High School	\$224,629	\$92,748	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$19,476	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$16,604	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$634,742	\$970,162	\$953,542	\$936,625	48%	-3%	-2%
12350 Physical Impairment; Homebound	\$69,299	\$40,457	\$42,337	\$21,230	-69%	-48%	-50%
12510 Culturally Different; Communication Disorders	\$57,375	\$111,536	\$115,439	\$112,076	95%	0%	-3%
12520 Culturally Different; Compensatory	\$18,074	\$445	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$135,575	\$191,955	\$138,851	\$163,620	21%	-15%	18%
12810 Special Education Preschool	\$4,844	\$61,379	\$73,789	\$93,257	> 500%	52%	26%
12900 Other Special Programs	\$0	\$0	\$38,458	\$32,536	N/A	N/A	-15%
14100 Summer School Programs; Elementary	\$5,965	\$11,199	\$7,396	\$3,335	-44%	-70%	-55%
14200 Summer School Programs; Middle/Junior High School	\$15,795	\$15,760	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$27,094	\$15,094	\$21,272	\$22,961	-15%	52%	8%
16200 Preventive Remediation	\$57,099	\$68,988	\$56,389	\$77,177	35%	12%	37%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$10,468	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$103,547	\$64,701	\$251,102	\$196,411	90%	204%	-22%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$50,189	\$48,912	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$732,405	\$974,346	\$869,607	\$882,823	21%	-9%	2%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$3,459	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$26,326	\$31,358	\$54,781	\$94,040	257%	200%	72%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$406	\$122	\$17,659	\$100,132	> 500%	> 500%	467%
22130 Improvement of Instruction; Instructional Staff Training	\$82,413	\$69,128	\$81,481	\$152,036	84%	120%	87%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,435	\$2,581	\$5,260	\$10,689	141%	314%	103%
22220 Library/Media Services; School Library	\$230,023	\$306,642	\$225,695	\$194,876	-15%	-36%	-14%
22230 Library/Media Services; Audiovisual	\$5,477	\$3,232	\$2,692	\$723	-87%	-78%	-73%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$74,515	\$88,956	\$120,164	\$100,001	34%	12%	-17%
22360 Instruction, Related Technology; Network Support	\$106,253	\$206,669	\$255,547	\$267,303	152%	29%	5%
22900 Other Support Service, Instructional Staff	\$0	\$9,860	\$0	\$0	N/A	-100%	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$13,954	\$7,509	\$3,140	\$3,757	-73%	-50%	20%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$202,186	\$299,440	\$159,435	\$152,721	-24%	-49%	-4%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11,782	\$19,483	\$29,473	\$4,956	-58%	-75%	-83%
26497 2007 Account Code - Teachers Retirement Fund	\$508,166	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$11,115,357</b>	<b>\$14,954,864</b>	<b>\$14,405,424</b>	<b>\$14,138,921</b>	<b>27%</b>	<b>-5%</b>	<b>-2%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$10,860	\$2,618	\$38,000	\$0	-100%	-100%	-100%
21220 Guidance Services; Counseling Services	\$219,213	\$354,491	\$332,515	\$326,540	49%	-8%	-2%
21320 Health Services; Medical Services	\$2,500	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$80,550	\$149,296	\$151,820	\$155,527	93%	4%	2%
21710 Physical Therapy Services; Service Area Direction	\$0	\$11,391	\$0	\$0	N/A	-100%	N/A
21910 Other Support Services, Students; Service Area Direction	\$10,977	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$47,279	\$0	\$0	\$0	-100%	N/A	N/A



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Scott County School District 2 (7255)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24100 Office of The Principal	\$934,995	\$1,527,809	\$1,423,822	\$1,354,340	45%	-11%	-5%
Student Instructional Support Total	\$1,306,374	\$2,045,604	\$1,946,158	\$1,836,406	41%	-10%	-6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$39,943	\$51,499	\$47,961	\$52,206	31%	1%	9%
23120 Board of Education; Service Area Assistants	\$193,100	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$10,815	\$20,454	\$41,452	\$24,976	131%	22%	-40%
23160 Board of Education; Promotion Expenses	\$4,042	\$2,629	\$5,286	\$2,242	-45%	-15%	-58%
23190 Board of Education; Other Governing Body Services	\$6,565	\$1,547	\$995	\$506	-92%	-67%	-49%
23210 Executive Administration; Office of The Superintendent	\$284,872	\$438,094	\$428,389	\$364,126	28%	-17%	-15%
23220 Executive Administration; Community Relations	\$5,211	\$3,214	\$3,126	\$3,104	-40%	-3%	-1%
23230 Executive Administration; Staff Relations and Negotiations	\$2,739	\$1,333	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	-\$1,142	\$0	\$0	\$0	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$312,811	\$308,942	\$298,437	N/A	-5%	-3%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$75	\$0	\$146	N/A	95%	N/A
25750 Personnel Services; Health Services	\$86,314	\$0	\$0	\$0	-100%	N/A	N/A
25890 Other Technology Services	\$0	\$3,234	\$19,187	\$22,532	N/A	> 500%	17%
25990 Other Support Services, Central	\$6,202	\$650	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$49,688	\$82,167	\$139,784	\$102,722	107%	25%	-27%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,659,590	\$2,376,882	\$2,135,167	\$2,078,541	25%	-13%	-3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$31,042	\$9,124	\$4,893	\$9,670	-69%	6%	98%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$235,641	\$233,550	\$303,890	\$248,372	5%	6%	-18%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,685	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,274	\$12,169	\$7,156	\$7,965	-14%	-35%	11%
26600 Operation and Maintenance of Plant Services; Security Services	\$10,020	\$8,085	\$8,400	\$8,261	-18%	2%	-2%
26700 Operation and Maintenance of Plant Services; Insurance	\$226,109	\$195,298	\$221,361	\$233,608	3%	20%	6%
27010 Student Transportation; Service Area Direction	\$23,500	\$19,575	\$17,571	-\$5,762	-125%	-129%	-133%
27100 Student Transportation; Vehicle Operation	\$293,837	\$444,668	\$599,384	\$601,145	105%	35%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$108,573	\$150,135	\$224,869	\$217,283	100%	45%	-3%
27400 Student Transportation; Purchase of School Buses	\$69,944	\$191,798	\$393,835	\$244,033	249%	27%	-38%
27700 Student Transportation; Contracted Transportation Services	\$1,095,782	\$890,726	\$820,680	\$821,446	-25%	-8%	0%
27900 Student Transportation; Other Student Transportation Services	\$66,071	\$73,645	\$47,567	\$72,656	10%	-1%	53%
31100 Food Services Operations; Service Area Direction	\$31,938	\$0	\$29,806	\$21,518	-33%	N/A	-28%
31200 Food Services Operations; Food Preparation and Dispensing	\$339,934	\$532,630	\$551,807	\$557,217	64%	5%	1%
31400 Food Services Operations; Food Purchases	\$538,672	\$542,652	\$556,055	\$590,128	10%	9%	6%
31900 Other Food Services	\$3,146	\$15,916	\$89,605	\$53,705	> 500%	237%	-40%
Overhead and Operational Total	\$5,433,108	\$6,614,557	\$7,007,168	\$6,630,784	22%	0%	-5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$173,473	\$13,098	\$2,387	\$88,524	-49%	> 500%	> 500%
33200 Community Recreation	\$9,143	\$629	\$0	\$9,556	5%	> 500%	N/A
33400 Athletic Coaches	\$86,158	\$134,309	\$156,319	\$133,559	55%	-1%	-15%
33500 Welfare Activities Services	\$29,239	\$0	\$0	\$0	-100%	N/A	N/A
33910 High School Band Uniforms	\$8,895	\$2,820	\$3,258	\$5,159	-42%	83%	58%
33990 Other Community Services; Other	\$78,074	\$13,854	\$16,140	\$134,860	73%	> 500%	> 500%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$24,447	\$54,175	\$25,910	\$52,358	114%	-3%	102%
43000 Facilities Acquisition and Construction; Professional Services	\$23,242	\$16,054	\$15,119	\$13,312	-43%	-17%	-12%
45100 Building Acquisition, Construction and Improvements	\$1,273,977	\$606,191	\$2,272,661	\$75,101	-94%	-88%	-97%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,670	\$95,572	\$15,051	\$187	-98%	-100%	-99%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,617	\$9,313	\$9,753	\$17,973	69%	93%	84%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$595,867	\$623,453	\$1,160,550	\$997,756	67%	60%	-14%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Scott County School District 2 (7255)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$208,782	\$120,855	\$69,971	\$257,665	23%	113%	268%
52100 Debt Services; Interest on Debt; Bonds	\$347,250	\$385,000	\$435,000	\$247,535	-29%	-36%	-43%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$35,650	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,278,783	\$1,862,500	\$2,039,025	\$1,918,226	50%	3%	-6%
54200 Common School Fund; Principal	\$80,644	\$0	\$96,274	\$139,561	73%	N/A	45%
59100 Other Debt Services Obligations; Registrars Fee	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$6,961	\$17,557	\$5,598	\$2,500	-64%	-86%	-55%
Nonoperational Total	\$4,247,221	\$3,991,030	\$6,323,014	\$4,093,832	-4%	3%	-35%

Prorated By Fund

26491 2007 Account Code - PERF	\$269,016	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$834,717	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$53,873	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,744,750	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,667	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$157,315	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,069,339	\$0	\$0	\$0	N/A	N/A	N/A